

**REMARKS**

New claims 11 - 16 have been added in order to alternately define the invention as disclosed in the specification.

Applicant has amended claim 1 in order to obviate the Examiner's rejection under 35 U.S.C. §112. Accordingly, Applicant respectfully requests the Examiner to withdraw the §112 rejection, and place this claim in condition for allowance.

Applicant respectfully requests reconsideration of the prior art rejections set forth by the Examiner under 35 U.S.C. § 103. The Examiner has rejected claim 1 under Abe (U.S. Patent No. 5,451,464), or Murayama (U.S. Patent No. 5,972,515) in view of Kato (U.S. Patent No. 6,114,057) and Kato (Jap. Pat. Pub. No. 2002-025035).

Applicant respectfully submits that claim 1 is patentably distinct over the prior art references of record. Applicant has reviewed the references and notes that neither of the primary prior art references relied upon by the Examiner provides any teaching or suggestion whatsoever regarding the presently claimed subject matter wherein a magnetic recording medium is obtained by coating on a non-magnetic support a magnetic coating material having a magnetic powder and a binder dispersed in a solvent wherein the binder contains 2 polyurethane resins, one of which is an aromatic polyester polyurethane resin and the other is a polyurethane resin obtained by urethanization of a glycol having a specified molecular weight, and wherein the binder does not contain halogen containing resin.

Applicants reiterate that the Kato ('035) reference cited by the Examiner teaches the inclusion of a vinyl group / halogen containing resin, and therefore teaches away from Applicant's currently claimed invention. See the "Solution" section and paragraph [0024] of the '035 Kato reference. Applicants note that the Court of Appeals for the Federal Circuit has held that "It is improper to combine references where the references teach away from their combination." *In re Grasselli*, 713 F.2d 731, 743, 218 USPQ 769, 779 (Fed. Cir. 1983).

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The Examiner, on page 5 of the last Office Action, states that "the Examiner does not find Applicant's argument that the references teach away from each other as persuasive, since the Kato references are merely relied upon to teach the selection of the polyurethanes for use in optimizing the Tg's."

Applicants submit that the case law on this subject fails to support the Examiner's position. The '035 Kato reference is the only citation by the Examiner made thus far for disclosing an aromatic polyester polyurethane resin. However, this reference clearly teaches away from a combination of an aromatic polyester polyurethane with another polyurethane resin by teaching to the use of a vinyl / halogen containing resin. The Examiner cannot pick and choose disclosures from references in order to form a rejection, especially when the remainder of the reference teaches away from the Examiner's combination. (See *Arkie Lures, Inc. v. Gene Larew Tackle, Inc.*, 119 F.3d 953, 957 (Fed. Circ. , 1997), which states that "It is insufficient to establish obviousness that the separate elements of the invention existed in the prior art, absent some teaching or suggestion, in the prior art, to combine the elements.")

Regarding the Examiner's assertion that Kato '057 discloses an aromatic polyester polyurethane resin in "terephthalic acid" in Column 4, lines 1 – 7 (See the bottom of page 5 of the last Office Action), Applicants note that the reference clearly includes the word "except" just prior to naming "terephthalic acid." See Column 4, line 4. Accordingly, Kato '057 in fact teaches away from utilizing "terephthalic acid."

Applicants submit that, as disclosed on page 11 of the specification, they have identified a critical subset of polyurethane resins that, when combined, yield substantially improved results over prior art-identified binder resins. As disclosed in paragraph [0037], "the present inventors were the first to find...that the compatibility of the binder resins could be improved, and that a magnetic recording medium excellent in the electromagnetic conversion characteristics and durability could be obtained, by using the polyurethane resin in combination with other polyurethane resin containing the same series of aromatic polyester.

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That is, the combined use of the aromatic resins, both having benzene ring skeletons but having no long-chained, strongly-hydrophobic alkyl groups, improves the compatibility of the resins to a considerable degree, raises the dispersibility of the magnetic coating material, and ensures excellent electromagnetic conversion characteristics. The durability is also improved by virtue of the smoothened surface of the magnetic layer."

Furthermore, as set forth in paragraph [0074], "Because the first and second magnetic recording media of the present invention uses, as a part of the binder, the aforementioned aromatic polyester polyurethane resin, and the polyurethane resin having a urethane group concentration of 3.0 mmol/g or the polyurethane urea resin having a total concentration of urethane group and urea group of 3.0 mmol/g or above, strength of the magnetic coated film can be improved, and this ensures a desirable durability." Applicants note that the Examiner has thus far failed to explicitly cite to any reference which discloses the claim limitation directed to the urethane concentration of the polyurethane resin.

In any event, Applicants submit that the findings disclosed in Tables 1 – 8 further support the criticality of the two polyurethane resins in combination in order to yield an improved magnetic film over any one or more of the cited references.

Finally, Applicant notes that not one of the Examiner's Office Actions thus far contains a claim-element by claim-element analysis with citations to the prior art. Applicant respectfully requests that the Examiner include such a rejection in the next Office Action so that Applicants may more effectively address each of the Examiner's assertions of anticipation.

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In light of the foregoing, because the prior art does not anticipate each and every claim limitation, and does not provide the requisite teaching or suggestion to render the claimed subject matter obvious, Applicant respectfully requests allowance of all claims.

Respectfully submitted,

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